

DECLARATION OF JUDE P. DAMASCO IN SUPPORT OF FEE REQUEST

I, Jude P. Damasco, am over eighteen years of age and state the following facts which I know of my own personal knowledge.

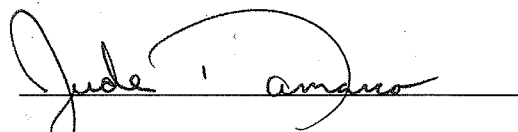
1. I am the managing partner of Damasco & Associates LLP ("Damasco"), located at 700 Monte Vista Lane, Half Moon Bay, CA 94019. I am a certified public accountant.

2. Damasco was appointed as Tax Administrator for the SEC v Rocklage Distribution Fund in the Order to Appoint a Tax Administrator, Civil Action No. 05-CV-10074-MEL filed on November 8, 2007.

3. Pursuant to our engagement agreement with the SEC, attached is a true and correct copy of our invoice for preparation and filing of the 2007 qualified settlement fund tax returns and related tax compliance services for the SEC v Rocklage Distribution Fund.

4. Please remit payment in the amount of \$1,675.00 via wire transfer or check according to the instructions listed on the attached invoice.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct. Executed on February 18, 2008 in Half Moon Bay, California.


Jude P. Damasco

Damasco & Associates LLP

PO Box 45719
San Francisco, CA 94145-0719
650-726-4100
FEIN 20-3042202

Daniel Barry
SEC v Rocklage Distribution Fund
U.S. Securities & Exchange Commission
33 Arch Street, 23rd Floor
Boston, MA 02110-1424

CATS: B-01805 - Case Number:1:05-CV-10074-MEL

Invoice No. 17705
Date Monday, February 18, 2008
Client No. 008348

SERVICE	AMOUNT
Preparation and Filing of 2007 US and MA Qualified Settlement Fund Tax Returns.	1,675.00
Current Amount Due	1,675.00
Prior Balance	<u>0.00</u>
Total Amount Due	<u>\$ 1,675.00</u>

PLEASE REMIT PAYMENT VIA WIRE TRANSFER
OR CHECK ACCORDING TO THE INSTRUCTIONS BELOW:

WIRE FUNDS TO: UNION BANK OF CALIFORNIA
350 CALIFORNIA STREET, SUITE 1800
SAN FRANCISCO, CA 94104
ABA NUMBER: TO BE PROVIDED
BENEFICIARY ACCOUNT NUMBER: TO BE PROVIDED
BENEFICIARY ACCOUNT NAME: DAMASCO & ASSOCIATES LLP

OR

MAKE CHECK PAYABLE TO:

DAMASCO & ASSOCIATES LLP
700 MONTE VISTA LANE
HALF MOON BAY, CA 94019